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OBSERVATIONS

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THAT PART

OF THE

SPEAKER'S SPEECH,

WHICH RELATES TO

T R A D E.

Foster (John) 184 Baron Orill

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OBSERVATIONS, &c,

THE SPEAKER begins the subject of trade in the sixty-eighth page of his printed speech, and states that he will minutely examine the subject; that he will go through the particulars of the trade and manufactures of each kingdom, and shew the absurdity and futility of Mr. Pitt's assertion, that "a legislative Union will give to Ireland the common use of the British capital; will identify Ireland with England."

He proceeds first upon Manufactures, and states that those which employ the capital of Britain, and are of course the most profitable, are the Woollen, Cotton, Iron, and Pottery; and he then endeavours to shew, that owing to our want of collieries, none of these manufactures can be carried on in Ireland to advantage, and therefore that no part of the British capital will be brought into Ireland by means of a Legislative Union.

Whether these four profitable branches of manufacture can or cannot be carried on to advantage in this country, may be a matter worth a minute enquiry into, but surely be that as it may, no man can argue that because they cannot, therefore no part of the British capital can be brought into Ireland for any other purpose whatsoever.

Mr. Pitt's expression was, that a Legislative Union would, by identifying Ireland with England, give the former the common use of the British capital: the plain meaning of which is, that a Union, by making the interests, the rights, and privileges of the two

countries in every respect the same, would induce the people of England to employ their capital equally in either country, in such branches of trade or manufacture as they could carry on to greater advantage in the one than in the other ; and by giving the same security for money in each country, would induce the holders of money in England to lend it to manufacturers in Ireland, to extend their manufactures ; or to merchants to extend their trade. It is a well known fact, that upon the alteration of the Irish constitution in 1782, immense sums of British capital, which had been lent on Irish security, were called in, and that the late Lord Mansfield alone, drew out of this kingdom at that period, above £40,000. A Union would, by putting Irish security upon a footing with English, induce the holders of money to lay it out in Ireland.

See what is the case in other parts of the British Empire, is not the trade of the West Indies carried on totally by British capital ? And yet, they have neither a woollen or a cotton, an iron or a pottery manufacture.

Mr. Pitt would never have intended to convey an idea, that the manufacturers of Woollens, Cottons, Iron, and Pottery, would immediately upon a Union, transfer their capitals and manufactures to Ireland, nor did he allude to any one particular branch of trade or manufacture ; the assertion was general, and the inference to be drawn from it is, that the privileges and advantages of trade being the same in both kingdoms, and the security for money being equal, those who employed their money in trade themselves, and those who lent out their money at interest to others, who carried on trade, would in future employ their capital in that country where they could carry on their respective businesses to the most advantage.

In observing upon the argument of Mr. Foster, it would be waste of time to go into an investigation of the various manufactures and branches of trade in
which

which English capital could be employed to advantage in this country ; I shall only mention two or three national objects—the Linen manufacture, the Leather manufacture, and the Cultivation of waste and unprofitable Lands.

As to the Linen manufacture, it is unnecessary to say any thing to impress the great importance it is of to this country, or the advantages which must arise from the extension of it.

As to the Cultivation of waste and unprofitable Lands, a very competent judge, Mr. Arthur Young, has asserted, that the improvement of those lands in Ireland would yield a profit of from 15 to 20 per cent. besides other advantages.

He states that it would require 5l. an English acre, to build, fence, drain, plant, and improve Ireland, as the face of England is improved ; and that it would require twenty shillings an acre more, to stock the farms of Ireland like those of England. See here what an object for the employment of British capital, and what an inducement such a profit must afford.

As to Leather, we export no less than 22,822 raw hides yearly, and we import Leather, and articles manufactured of leather, to an immense amount ; all which raw hides would be tanned at home, and manufactured into the various articles now imported, had we a sufficient capital in Ireland for the purpose.

But the most striking circumstance of all is, that notwithstanding we obtained a free trade to the British settlements and colonies in 1779, yet it appears by the account, No. 6, annexed to this pamphlet, that we import at this day to the value of more than a million of colonial produce through Great Britain. What can it be but want of capital that could induce us to do this ? And is not the bringing this produce directly to Ireland an object proper to engage British capital in.

The bare mention of these objects, is sufficient to shew the fallacy of that argument, which chusing out
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of a great catalogue of manufactures, four, which the arguer thought would best answer his purpose, asserts, that these manufactures could not be carried on with advantage in Ireland, for want of proper fuel; and therefore that no other manufactures could: and that therefore, no British capital would be brought into Ireland.

If this argument was well founded, I would ask upon what foundation could Mr. Foster support the Bill upon the Irish Propositions, 1785, if there were but four manufactures worth having, and that none of these could be carried on to advantage in Ireland; and that there were no other method of employing capital here. What was it that we were to have obtained by the Commercial Treaty Bill? His argument upon that subject held a very different language indeed. “She (Great Britain) offers to take us into partnership in her trade. She, an old established country, raised by commerce alone to an height above any other European power, invites us to partake of the means that raised her to wealth and greatness, to a full and equal share in that trade which cost her millions to obtain, and will cost her millions to preserve.”

Again, “were a man to look for the country most advantageous to settle manufacture in, what would be his choice? One, where labour and provisions are cheap, that is Ireland; and which would he next look for? Why to have a rich, extended and steady market near him, which England stretched alongside, affords, and to establish that market for this country, is one great object of this system. Gentlemen undervalue the reduction of British duties, on our manufactures; I agree with them, that it may not operate soon, but we are to look forward in a final settlement, and it is impossible but that in time, with as good climate, equal natural powers, cheaper food, and fewer taxes, we must be able to sell to them. When commercial jealousy shall be banished by final settlements,

“ settlements, and trade take its natural and steady
 “ course, the kingdoms will cease to look to rivalry,
 “ each will make that fabric which it can do cheapest,
 “ and buy from the other what it cannot make so ad-
 “ vantageously ; labour will then be truly employed
 “ to profit, not diverted by duties, bounties, jealou-
 “ sies, or legislative interference from its natural and
 “ beneficial course, this system will obtain its real ob-
 “ ject, consolidating the strength of the remaining
 “ parts of the empire, by encouraging the communi-
 “ cations of their market among themselves, with pre-
 “ ference to every part against all strangers.

“ Let us also observe, that now, for the first time,
 “ Great Britain offers us a right for ever, in all pre-
 “ sent and future colonies, without any reservation of
 “ power, to call on us, either to procure, support or
 “ preserve them ; she maintains them, we share all the
 “ profits ; and not only their goods, but all goods of
 “ Irish produce, are to pass through Britain, duty free ;
 “ can foreign nations after this is settled make distinc-
 “ tion between British and Irish goods ? our manufac-
 “ tures will be united as our interests, and we shall
 “ laugh at Portugal folly.

“ I could run out for hours into the many benefits
 “ of this system ; but I have tired the House too long ;
 “ let me only implore you not to reject this measure,
 “ for ill-founded visionary objections, or to sacrifice
 “ realities to shadows.

“ If this infatuated country gives up the present offer,
 “ she may look for it again in vain ; things cannot re-
 “ main as they are, commercial jealousy is roused, it
 “ will increase with two independent legislatures, if
 “ they do not mutually declare the principles whereby
 “ their powers shall be separately employed, in direct-
 “ ing the common concerns of trade ; and without an
 “ united interest of commerce, in a commercial em-
 “ pire, a political union will receive many shocks,
 “ and separation of interests must threaten a separation
 “ of

“ of connexion, which every honest Irishman must shudder ever to look at as a possible event.

“ I will only add, that if this measure be refused, Ireland will receive more solid injury, than from any other evil that ever befel her ; it is in vain for Gentlemen to think we can go on as we have done for some years—or to expect to cope with England in a destructive war of bounties—our situation must become every day more difficult, and it is impossible to foresee all the ruinous consequences that may ensue.

In this genuine statement of the sentiments of Mr. Foster, is truly pictured, the value of a partnership in trade with Great Britain ; here also we see Ireland described as the very country, where after such partnership was established, any wise man would wish to settle, in order to carry on manufactures, where labour and provisions were cheap, and situated in the neighbourhood of the rich, extended, and steady market of Great Britain—here also, we have his opinion, that Ireland, with a climate as good as Britain, with equal natural powers, and with cheaper food and fewer taxes, must be able to manufacture cheaper than Britain—that each country will manufacture those species of goods most adapted to their circumstances, and that such a system will consolidate the strength of the remaining parts of the empire.

We also find here that he was of opinion, that such a connexion would not only give us manufactures, but trade, not only with the British colonies, but with all foreign nations, where no difference could thereafter be made, between English and Irish commodities.

At this day it seems he is of a different opinion, he thinks that there are but four manufactures in Britain worth following ; that none of these can be carried on to advantage in Ireland, and therefore, that no part of the British Capital will come to Ireland, and that it is absurd and futile to assert, that a Legislative Union can bring capital hither.

Having

Having shewn what Mr. Foster's opinion is at this day, and what it was in 1785, upon the advantages that would arise to Ireland, from a partnership in trade with Great Britain; I shall take the liberty of making a few observations upon his assertion, that not one of these great sources of wealth, the woollen, the cotton, the iron, or the pottery manufactures, can be carried on in Ireland, as they depend totally on the plenty and cheapness of fuel; so that even in England they can exist only in the coal countries.

That the plenty and cheapness of fuel must be a very great advantage in these, and indeed in most other manufactures, is most certainly true; but they do not depend solely upon the cheapness of this one article, but of the aggregate articles necessary for carrying them on; such as raw materials, labour, the price of provisions, the weight of taxes, the command of water, and the quality of it, &c. &c. &c. and the difference in the price of fuel may be more than counterbalanced by the cheapness of these several articles.

To begin with the Woollen manufacture.—No man is ignorant that in the reign of king William we had an extensive woollen manufacture in Ireland, so much so, as to excite the jealousy of England; Mr. Foster tells us, page 72, that in the year 1698, our woollen trade was in so flourishing a condition, that after supplying ourselves we exported to the amount in value of 110,000*l.* which was at that time one-fifth of our whole export; had we any collieries at that time that do not exist at this day? Or on the contrary, have not the collieries near Feathard, in Tipperary, those in the Queen's County; in Leitrim, near Lough-Allen; at Drumglas, and Coal-Island, in Tyrone; at Ballycastle and Fairhead, in Antrim, been since discovered? How then was the woollen manufacture carried on at that day? The collieries of Kilkenny, and in the Queen's County, have been known for many years, and if we are to believe the evidence of Mr. Evans, an engineer

of great character, who conducts the Grand Canal works, given before the House of Commons, in the year 1783, these collieries alone, if properly worked, would produce yearly 300,000 ton of coal; which might be carried by the canal, and sold at the distance of 40 miles for 1s. 6d. a barrel, weighing four hundred; which is but 4hd. a hundred weight: a price I believe as low, if not lower, than coal can be purchased at either in Leeds, Manchester, Sheffield, Staffordshire, or Birmingham.

He stated also, that at Lough-Allen there are collieries equal to the supply of the whole kingdom, if properly worked, and in quality equal if not superior to the best Whitehaven coal.

And what does Mr. Foster himself say, in 1779, page 88 of his printed speech? "Should rash councils, "forgetting the advantages of friendly intercourse, attempt to prohibit or clog our import of raw materials, viz. coals, hops, bark, rocksalt, &c. with duties, which no man in either country deprecates more "sincerely than I do, necessity may compel us to search "for coal, *which exists in Ireland*, but which we have "never looked for effectually."

Have we not a woollen manufacture? Is not all the wool we grow now worked up into the ultimate manufacture? In the three years immediately subsequent to the passing the act of the 10 Will. 3. c. 10, to restrain our woollen trade, which is the period alluded to by Mr. Foster, the average export of wool and woollen yarn to England from this country, was 349,410 stone; in the last three years to 1798, the average export was 18,941 stone; so that it appears that we now work up all our wool to the ultimate stage of manufacture. And how is this done at this day, if the position be true, that the woollen manufacture can exist only in the coal countries.

I think I may be allowed to assert, that we work up all our wool; for the small quantity of 18,941 stone cannot

cannot be reckoned as any thing ; and it is curious to see how even this small average is yearly decreasing.

The quantity of wool, and woollen and worsted yarn, exported in the last three years, was as follows :

	Wool.	Woollen and Worstead Yarn.
1796,	- - 171 stone	- - - - 29,220 stone
1797,	- - 88 —	- - - - 15,063
1798,	- - 89 —	- - - - 12,192

So that it appears that the small export of these articles is decreasing every day : and Mr. Foster himself states, in same page 72, that Ireland exports no unmanufactured wool ; that it works up all it has.

Again, where is it in Ireland that the woollen manufacture is carried on ? In Dublin, in Cork, in Bandon, in Waterford, in Tallow, in Lismore, in Carrick-on-suir, and in the Queen's County. Is there any colliery near any of these places except in the Queen's County ?

If these facts be so, does it not appear that a woollen manufacture not only exists at this day in Ireland, but that it is carried on in those parts of the country where the collieries do not lie.

In England there are great manufactures of New Drapery, in Devonshire and Norwich, and of Old Drapery, in Wiltshire, Somersetshire, and Gloucestershire, where coal is not remarkably cheap.

The two articles of woollen and worsted yarn, afford a strong example of the necessity of taking the aggregate prices of all the articles necessary for carrying on a manufacture, together with the price of labour in its various branches, into consideration, in any computation which may be made of the relative advantages with which a manufacture may be carried on in two distinct situations ; and not conclude upon any one article, such as fuel ; for it is a well known fact, that wool is dearer in Ireland than in England, and yet we can very much undersell the English in the articles of woollen and worsted yarn ; and the reason is, that the price of labour and of wool in each country being added together, are

less in Ireland than in England : and therefore, although the raw material is dearer, yet the manufacture as far as yarn, which may amount to one-third of the value of the ultimate manufacture, is actually cheaper in Ireland than in England.

As to the manufacture of Cotton, I do not know that fire is an essential article in the carrying it on ; all the machinery of Arkwright can be worked by water, as well as by steam-engines, and certainly cheaper : and surely we have an evident advantage over England in the command of water.

With the disadvantages which may be against us, either in the article of firing or other articles, we certainly do carry on at present a considerable Cotton manufacture ; which is encreasing every day, and in every part of the Kingdom. We have cotton manufactures at Celbridge, at Prosperous, at Malahide, at Balbriggan, at Drogheda, at Belfast, at Clonmell, at Cork, at KilmacThomas, and at Mountrath, and various other places ; and some of these manufactories carry on the business to a very great extent : which confirms in a very great degree the assertions of the cotton manufacturers of England, who were examined upon this subject in the year 1785. They, in that early state of our cotton manufacture, gave it as their opinion, that from the cheapness of labour and provisions, exemption from taxes, and having it in our power to obtain the raw material as cheap as they can in England, together with the great advantage which we certainly have in all those branches which were composed of cotton and linen, or bay yarn, we must be able to beat them in our own market, and meet them to a great advantage in every other market.

Upon this occasion, some of the most extensive and principal cotton manufacturers of the Kingdom were examined ; men of the first character, for principles, integrity and skill, and the most extensive in their dealings : men who employed great capitals, and had made
immense

immense fortunes in the business, such men as Mr. Robert Peele, who now has subscribed 10,000l. a year, to the expense of carrying on the war, Mr. Joseph Smith, Mr. Thomas Walker, Mr. Thomas Richardson, Mr. Thomas Phillips, and Mr. Thomas Kershaw, these Gentlemen stated, so early as the year 1785, that Manchester had lost a great part of the Irish trade.

That Ireland, who had engaged in the same trade, had greatly extended their trade.

It appeared that there were 50,000 people employed in the cotton manufacture, in Lancashire. Mr. Peele and Mr. Smith each employed 6000 in the manufacture; and from 800 to a 1000 in printing—They each of them paid in the year 1784, 20,000l. in excise, and on the same quantity of goods, the excise would be in the year they were examined in 27,000l.

They stated that the increase of capital, on account of the advance of duty and price of labour between England and Ireland, was on goods manufactured 20l. per cent. that the price of labour in common articles, would make a difference of 20l. per cent. and in finer articles more.

That the Irish, after paying 10½ per cent. duty, could send their goods to the English market, from 12 to 13 per cent. cheaper than the English could.

That by these means, the Irish would in time, get the manufacture, but that the English from their superior skill and ingenuity, would retain the printing branch, that the former employs in the proportion of *nineteen-twentieths* of the hands, the latter *one-twentieth*.

Mr. Peele declared, he was so convinced of the trade's being transferred to Ireland, that he had written there to become a partner, and he, Mr. Smith, and Mr. Walker declared, that should the resolutions of the Irish Parliament pass into a law, they would carry on their trade in Ireland, and that they were confident many others would do the same, and that many people of great property and capital, would either settle or
form

form connexions there, which would give the advantages arising from cheapness of labour and provisions their full effect.

They stated that they had no doubt but that skilful workmen would go over with the great capitals to Ireland, and that the Irish want nothing else to aid them, or to establish manufacture.

That formerly, Holland had the whole of what is called the small-ware trade, consisting of tape, garters, binding, &c. but that this was transferred to England, by the migration of a single manufacturer, a Mr. Vandford.

Such is the opinion of men bred up in the cotton manufacture, and who have made immense fortunes in that trade, I have stated their evidence fairly and exactly, and I set it against the opinion of Mr. Foster—let the public decide which has most weight.

As to the iron trade and the advantages and disadvantages under which it can be carried on in Great-Britain and Ireland respectively, it is a subject of great magnitude, and has been, since the compact made in 1778, to this day, a matter of dispute and controversy, between the two countries, Great-Britain insisting upon it, that we had an advantage over her in the great American market, owing to the low duty of 12s. 6d. Irish, which we pay upon imported bar-iron, while they pay 2l. 16s. 6d. English, and Ireland, on the other hand, asserting, that as England makes from the one, one-half of the iron she consumes in manufacture, that ought to have been taken into the scale of computation, in 1778, and of course, the equalizing duty, imposed on the export of our iron manufactures, ought to have been less than 3l. 3s. 11d. the duty agreed by the compact.

It is not my intention to enter deeply into this subject, all that I mean to do is to state a few observations on the point asserted by Mr. Foster, of the utter impossibility of Ireland having an iron manufacture, owing to her want of coal.

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The first observation I shall make is, that Mr. Foster himself has pointed out the principal reason, if not the only one, why we have not collieries, and that is, that we have never looked for them, as we ought to have done, but whenever it shall become an object to search after collieries, or to work those properly, which are already discovered, I have little doubt but that men with capital, and skill in matters of this kind, will come over to this country, and that there will be no want of coal.

It is a matter of notoriety that there exists in the county of Leitrim, as I have already stated, not only great collieries, but many species of iron-stone, and ores, and that nothing but skill and capital is wanting to establish iron works in that county, on the borders of Lough-Allen, the head of the river Shannon; to which point the two great navigations of this country direct their course, the Grand and the Royal Canal.

Mr. Foster has chosen for his purpose, four of the great and profitable manufactures of England; and has asserted, that they cannot be carried on in this country for want of fuel proper for the purpose; and therefore that no capital can or will be brought into this country—arguing from the particular to the general. And in like manner he states every thing relating to these trades as best answers his purpose, making no distinction in any of them. It is, however, highly necessary that the public should be acquainted, that in this article of trade there are two branches, totally distinct from each other, and having total different interests to pursue; the one consists of the makers of iron from the ore, the other of the manufacturers of iron after it is made.

It is the interest of the former, that there should be a very high duty on imported iron, that it may not be able to contend with him in the Irish market; and it is the interest of the latter, that the duty on imported iron should be as low as possible, that the material of his trade may come to him on as low terms as may be.

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The encouraging the making of iron from the ore, in a country which not only supplies itself with every article made of iron, but also exports immense quantities of every manufacture of iron, from an anchor to a needle, is an object of very great magnitude ; the importation of iron being from 40,000 to 50,000 tons yearly into England, which at 14l. a ton, amounts to from 560,000l. to 700,000l. It is worth their while to encourage the making of iron, to save such great sums from going out of the kingdom ; and therefore, it may be politic to impose so high a duty as 2l. 16s. 6d. on imported iron, which not only protects their own manufacture, but brings in a revenue of 126,000l. a year : but in Ireland, where we are not in the same situation, and where the woods which formerly abounded, and with which iron was made, are now exhausted ; and where we have not at present collieries open sufficient to supply our common consumption of coal, it would be madness to entertain the idea of contending with any country in the making of iron, and we must content ourself with bringing in iron for our own use, at the lowest price we can, and therefore it is our interest to have the duty on imported iron as low as possible.

The question then is, whether we can have a manufacture of iron in Ireland, under the protecting duty of 2l. 16s. 6d. English, or 3l. 1s. 2hd. Irish, opposed to 12s. 6d. our present duty.

It appears from the evidence given before the English parliament, that the Irish have a considerable manufacture of iron in rods, hoops, and nails ; and the truth of this must be obvious to every man's observation.

That the trade of England with Ireland, in the several articles of iron, was daily decreasing, except in the article of bar iron, which may in respect to the manufactured iron, be esteemed a raw material.

That the import of bar iron, as well from Russia, as from England, into Ireland is increasing, and that if the duties on iron imported and exported, remain as at present, that they apprehended there would be

be a strong competition with England in the iron trade, —and that with respect to the American market, the great consumer of the English manufacture, Ireland would have such an advantage as would beat them out of it, as they would not be bound by the compact duty of 3l. 3s. 11d. agreed by the compact of 1778, to be paid on the export of manufactured iron to the Colonies, America being no longer a colony.

Ireland, at this day, imports the greatest part of her bar iron from Great Britain, although she could bring it cheaper from Russia, Sweden, &c. because she gets credit in England, and can purchase in small quantities, and carry on her trade with *less capital*. This shews clearly, that if she can now supply a great part of her own consumption of iron manufactures, and also meet England in the American market, that she wants only capital to enable her to extend this trade to any amount; and that if it shall appear advantageous, both English capital and English workmen will come over, and establish themselves in Ireland.

Every man who has observed the progress of manufactures in Ireland, for the last twenty or thirty years, must see, that there is none in which we are more improved than that of iron; and that we are now arrived to that degree of skill, as to manufacture the finest articles of that branch. I cannot, therefore, see any reason to argue the improbability, much less the impossibility, of our having a considerable iron trade in Ireland, even should our collieries not be worked, so as to give us a share in the making of iron from the ore; for if we can import bar iron cheaper than they can in England, and the difference in duty of 2l. 8s. 8dh. a ton, will enable us so to do, and that we have labour, provisions, and taxes, so much lower than they have in England, I cannot see the impediment to our having a considerable share of the iron manufacture.

The city of London is known to carry on a very great trade in iron manufactures, and yet no man will deny, that

that the article of coals is much higher in London than it is in Dublin, and that labour, provisions, and taxes, are also beyond comparison higher. Why then should not Ireland contend with London in this manufacture?

It may be argued, that although England pays on importation of iron a higher duty than Ireland does, by 2l. 8s. 8dh. yet that by making a quantity of iron equal to the quantity she imports, on which she pays no duty, she will be enabled thereby to undersell us.

This argument is best answered by stating the price of iron in the British market, which is as follows :

	£.	s.	d.
British bar iron, per ton, - - - - -	20	0	0
Swedish, per do. - - - - -	17	0	0
Russia, assorted, per do. - - - - -	16	0	0
Russia, Old Sable, per do. - - - - -	15	5	0
Russia, New Sable, per do. - - - - -	14	5	0

From this statement it is clear, that although England pays no duty on her home-made iron, yet it is beyond comparison dearer than imported iron ; and therefore, that her home-made iron cannot enable her to undersell Ireland.

The fourth and last article of manufacture, which Mr. Foster asserts that Ireland cannot carry on, is the Pottery ; let us see what were the opinions of the British manufacturers in 1785, delivered through Mr. Wedgewood.

They declared, that the Irish had already many advantages over them, and that if the system then proposed took place, it would give them a certainty of supplying their own country, and a chance of sharing the English market.

The value of this particular manufacture consists almost wholly in labour ; when, therefore, the cheapness of labour in Ireland, in comparison to what it is in England, is considered, and when to this is added that the raw materials are also cheaper, in nearly an equal proportion, the advantage of Ireland over England in this manufacture, becomes decided and incontrovertible.

The

The raw materials for this manufacture, are clay and flint-stones, both of which Ireland has in abundance, and of the best quality ; and if she had not, she could be supplied with these articles from the same places from which the Staffordshire manufacturers are supplied, and at half the price they cost when laid down at their potteries. They are now obliged to bring them from several distant parts of England, from near the Land's-end in Cornwall, and along different parts of the coast, Falmouth, Teignmouth, Exeter, Poole, Gravesend, and the Norfolk coast, on the one side ; and from Wales, Biddeford, and the Irish coast, on the other side, to Hull and Liverpool, from whence they are again to be conveyed to the potteries, situated in one of the most inland parts of England.

Ireland has these materials within herself, and conveniently situated. It appears from the evidence of Mr. Evans, the engineer, given to our House of Commons in 1783, as before mentioned, " that on the banks of the Grand Canal, between Lough-Allen and Dublin, and about thirty miles from the latter, there was flint for making flint-ware, clays for potteries, and pipe-clay for making Staffordshire ware."

We have besides those clays mentioned by Mr. Evans, excellent clay upon the estate of Mr. Hamerton, near Clonmell : quantities of which have been sent to England, as I am informed for the purpose of making earthen ware and tobacco-pipes.

We have also both clay and flint of the best quality, near Belfast, where I understand a considerable manufacture of a ware, similar to that of Staffordshire, is now carrying on.

Coals are then the only article wanting. Belfast lies most convenient to Whitehaven and the Cumberland collieries, to all the Scotch collieries, and to Ballycastle, and there is water-carriage now to the place on the Grand Canal described by Mr. Evans, and the greatest abundance of turf ; and whenever the navigation of

the canals shall be carried to Lough-Allen, this is a situation where all the materials can be had much cheaper than in Staffordshire.

It was Mr. Brierly's opinion, upon his examination in 1785, that it was not owing to the cheapness of fuel, or materials, that the English pottery owed its superiority, but to the ingenuity of its workmen. And Mr. Wedgewood stated the great source of danger to the English pottery to be, the certainty of the emigration of their workmen and artizans to Ireland, where provisions were so much cheaper, and taxes so much lower; and he fortified his assertion, by the instance of the emigration of the glass manufacturers to Ireland, by which that article has been brought to such perfection, as to enable us, not only to maintain a successful competition with England in foreign markets, but actually to send glass into England.

The Glass manufacture is of the nature of the Pottery, and depends equally upon the plenty and cheapness of firing; and therefore if the glass manufacture is established in Ireland, and in the city of Dublin, where coals are dearer than in any other part, what should prevent our having also a pottery?

When all this is considered, and also that the carriage, freight, loss by breakage, and the duties upon Staffordshire ware imported, amount to 40 per cent. I can see no reason to subscribe to the assertion, that the pottery manufacture cannot be carried on to advantage in Ireland.

Having gone through those observations which occurred upon the question, whether or no Ireland could carry on an advantageous trade in the articles of woollen, cotton, iron, and pottery; I come now to consider the statements made by Mr. Foster, page 82, to prove, "that in our commercial intercourse with Britain, the benefits are mutual to both countries, more so to England than to Ireland perhaps, but certainly so as
" foolish threats which have
" been

“ been made, more particularly as to our linen trade
 “ depending wholly on British bounty and British dis-
 “ cretion.”

He asserts that he will prove, “ that in our commer-
 “ cial intercourse with England we are not at all de-
 “ pendent on her, and that the prosperity of our linen
 “ trade does not lie at the will of the British parlia-
 “ ment ; that it does not rest upon its bounty, its dis-
 “ cretion, or its liberality. He laments that the sub-
 “ ject should have been introduced ; that it was not
 “ wise in private life for two friends to enter into a de-
 “ tail of their mutual powers of benefit and injury, to
 “ taunt with obligations, and boast of their means to
 “ vex and harass—much less is it so between nations.
 “ But, as Mr. Pitt has began, he, Mr. Foster, will
 “ go through the whole state of our intercourse.”

In order to prove these assertions, Mr. Foster makes
 several statements, which I shall now beg leave to exa-
 mine.

The first statement is in page 76. He there says,
 “ If I were to take the general state of the intercourse
 “ from the Custom-House books, according to their ac-
 “ customed valuation, it would appear

That Great Britain, on an average of 3 years, to	}	£2,870,981
1799, imported annually from Ireland, to the value of		
And that she exported to Ireland	- - - - -	2,775,330

Leaving a balance against Britain of	- - - - -	£95,651
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Mr. Foster draws no inference from this statement,
 he gives it, and there he leaves it, to impress the pub-
 lic with the opinion, that in the intercourse between
 the two countries, the balance in favour of Ireland, was
 but 95,651l. ; but, in my opinion, this is by no means
 a fair statement, for the thing he undertook to shew was,
 which country benefits most, by the mutual importing
 and exporting of the products and manufactures of the
 one, into the other, and which country would be most
 injured, by the ceasing of such intercourse ; in such an
 investigation,

investigation, foreign products or manufactures ought not to be introduced, as each country could obtain them, from the original place of their growth or production, but Mr. Foster has included them in this account, in order to reduce the balance of trade in favour of Ireland; but the fair statement would be to set the British products and manufactures against those of Ireland, when the account would stand thus:

Irish products and manufactures, exported into	}	£.2,821,910
Britain on an average of 3 years to 1799 - - -		
British Do. exported to Ireland - - -		1,589,478

Balance in favour of Ireland - - - - - £.1,232,432

Having stated this account, in the way I think most fair, I shall subjoin an account of the trade in foreign articles, between the two countries, and shall refer the reader to the articles of which it consists, that he may be able to form a complete judgment upon the whole of the subject.

Foreign products and merchandize exported from	}	£1,185,861
Britain into Ireland, on an average of 3 years to 1799		
Do. imported into Britain by Ireland - - -		49,071

Balance in favour of Britain - - - - - £1,136,790

By looking into the account, No. 6, annexed to this pamphlet, the reader will find, that of the articles of which this balance consists, no less a sum than 624,762l. arises from articles of raw materials, for our manufactures, and on the other hand, by examining the account No. 4, he will find, that of the sum of 49,071l. the value of articles exported from Ireland to Britain, not being of the product or manufacture of Ireland, to the amount of 18,535l. consisting of raw materials.

Mr. Foster then states, that *fortunately* an authentic paper had come to his hands, viz. "the accounts delivered by Mr. Irving, the Inspector-General of British trade, to the English Parliament, in these papers, the values are estimated by the current prices of the articles instead of the Custom-House rates, and these

" current

“ current prices, are ascertained by the declarations of
 “ the merchants, on goods exported to other countries,
 “ under the convoy act.”

These accounts, which were furnished to the House of Lords of England, have stated the trade between the two countries in every light which can give true information, and Mr. Irving who furnished them, an officer of the first character, for ability, diligence, and integrity, has, for the satisfaction of the public, stated this trade, not only as it stands upon the old valuations contained in the Custom-House Books, but also upon the real value of the articles imported and exported, as they stand in the prices current of the day.

Mr. Foster has, I think, made a very unfair insinuation, when he says, “ we will not enquire why this mode was adopted *now*,” intimating that the old mode of estimating by the Custom-House rates, was laid aside, for some improper purpose ; but that surely cannot be the case, because Mr. Irving has not only given the prices current, but also the Custom-House rates, so that every man may estimate, either by the one or the other mode, as he chuses, but surely, as Mr. Foster himself states, “ it is better to argue for present expedience, on the present real state of trade, “ than on a fictitious one, which might deceive us ;” and as to the reason why this mode was adopted *now*, it was because it never could have been adopted before, for the value being taken from the declaration of the merchants, exporting the goods under the Convoy Act, which act only passed the session before, such declarations were never before made.

From these accounts Mr. Foster makes the following statements.

Imports

Imports into Britain from Ireland, on a three years average.

ARTICLES.	Value.
Linen, - - - - -	£2,600,101
Raw Materials, provisions, <i>i. e.</i> butter, beef, pork, bacon, corn, &c. - - - - -	2,910,724
Total, - - - - -	5,510,825
Foreign produce, - - - - -	101,864
Total import, - - - - -	5,612,689

Exports from Britain to Ireland, for the same average.

ARTICLES.	Value.
British manufactures, - - - - -	£1,640,195
Colonial Do. - - - - -	970,000
British raw materials, including coals, hops, salt, and bark, - - - - -	447,277
Foreign merchandize, - - - - -	498,173
Total Export, - - - - -	3,555,645
Balance in favour of Ireland, - - - - -	2,056,824
	5,612,469

From this account it appears, that stating the whole of the imports and exports, to and from each country; including foreign products and manufactures, that there is a balance in favour of Ireland, amounting to 2,056,824*l.* which must do away any impresson which could have been made by the first statement, where the balance was stated at but 95,623*l.*

Mr. Foster was fully aware of this, and therefore he found it necessary for his argument, to state that this was but an apparent balance in favour of Ireland; and to support this assertion, he says, “that on examining the nature and amount of the several articles, we shall find on a comparison of mutual benefit, the balance is much in favour of Britain;” and to shew this, he states the trade in three points of view.

i. As

1. As it regards manufactures.
2. As it regards raw materials, or articles of prime necessity; and
3. As it regards foreign articles.

As to the first article, viz. Manufactures, he asserts "that there is no kind of manufacture exported from Ireland to Britain, except linen;" and he includes in the manufactures exported from Britain to Ireland, all East Indian and Colonial produce, alledging that much of them were really manufactures, and the rest, he says, may be deemed so, on account of the employ of labour in the colony and in the shipping.

Upon these principles, which we shall by and by examine, he makes a statement thus :

I. MANUFACTURES.

From Britain to Ireland.

Manufactures of Britain,	-	-	-	-	-	£1,640,000
Colonial goods,	-	-	-	-	-	970,000
Total	-	-	-	-	-	2,614,000

From Ireland to Britain.

Manufactures; viz. linen only,	-	-	-	-	-	£2,600,000
Balance against Ireland,	-	-	-	-	-	14,000

2. RAW MATERIALS.

Raw materials supplied by Ireland, including articles of prime necessity; as beef, butter, pork, bacon, and corn,	£2,910,724
Do. supplied by Britain, including coals, hops, salt, and bark,	447,477
Excess of supply by Ireland,	2,463,447

3. FOREIGN ARTICLES.

Foreign articles taken by Ireland from Britain,	£1,468,173
Do. taken by Britain from Ireland,	101,864
Excess taken by Ireland,	1,366,309*

Mr. Foster then states, that in the first article, viz. manufactures, the account is nearly equal; that in the

* Note, I have throughout adopted the figures of Mr. Foster, although they are inaccurate; I suppose through hurry.

second, or articles of necessity, or raw materials, the balance of supply is very great to Britain; and in the third, or Foreign articles, the gain to Britain is prodigious.

He asserts that he has detailed these statements accurately, from the printed report of the accounts laid by Mr. Irving before the Lords of England, and he boasts of the advantage of arriving at truth by such detail; for if the gross amount only of these imports and exports had been stated, without attending to the nature of the articles, it would appear that the trade was greatly against Britain.

I shall now endeavour to shew with what degree of accuracy and fairness these statements have been detailed from the printed accounts.

Mr. Foster has taken his statements from three several accounts, laid before the House of Lords of England, by Mr. Irving, and marked by him No. 4, No. 5, and No. 6; copies of which are annexed, and marked with the numbers 1, 2, and 3.

The first of these accounts is entitled, “An account of the value, according to the prices current, of the imports into Great Britain from Ireland, on an average of the last three years, distinguishing the principal articles; and also distinguishing, as far as the same can be done, the products and manufactures of Ireland, from those articles which are not the product or manufacture of that kingdom.”

This account, as will be seen upon inspection, sets forth the several articles, in two schedules, the one containing such are, the other such are not, the product or manufacture of Ireland:

The former, amounting in value to	-	-	£5,510,825
The latter, to	-	-	101,864
Total	-	-	5,612,689

The second is a similar account of the products and manufactures of Britain exported to Ireland, and distinguished into manufactures and raw materials:

The

The former, amounting in value to	-	-	£1,640,195
The latter, to	-	-	447,477
Total	-	-	<u>2,087,672</u>

The third is entitled, "An account of the rated value, and of the value agreeable to the prices current, of the foreign merchandize exported from Great Britain to Ireland, on an average of the last three years, distinguishing the principal articles:" amounting, according to the prices current, to 1,468,173l.

From these three accounts, the plain and natural conclusions to be drawn would be, that on a comparison of the value of the imports from Ireland into Britain, with the exports of the manufactures and raw materials of Britain to Ireland, the account would stand thus :

Amount of imports from Ireland into Britain	-	£5,612,689
Amount of exports from Britain into Ireland	-	<u>2,087,672</u>
Balance in favour of Ireland	-	3,527,017

And if it were fair that the amount of the value of foreign merchandize should be added to the value of British manufactures and raw materials sent from Britain to Ireland, then the account would stand thus :

Amount of imports from Ireland to Britain	-	£5,612,689
Amount of exports from Britain into Ireland, as above	-	£2,087,672
Foreign merchandize exported from Britain into Ireland	-	<u>1,468,173</u>
		3,555,845
Balance in favour of Ireland	-	<u>2,056,844</u>

But Mr. Irying, as if he had foreseen that an attempt would have been made to pervert his meaning, has taken care to put that out of doubt ; for in two subsequent accounts, marked by him No. 15 and No. 16, and in the accounts hereto annexed, 8 and 9, he has again stated the matter thus :

“ An account of the true value of the products and
 “ manufactures of Ireland, imported annually into
 “ Great Britain, on an average of the three years pre-
 “ ceding the 5th of January, 1799; and also an ac-
 “ count of the true products, and manufactures of
 “ Great Britain, exported to Ireland, for the same pe-
 “ riod; with the amount of the excess or balance in
 “ favour of each country.

Value of the Products and Manufactures of Ireland imported into Great Britain.	Value of the Products and Manufactures of Great Britain exported into Ireland.	Excess, or balance, in favour of Ireland.
£5,510,825.	£2,087,672.	£3,425,153

MARCH, 5, 1799.

THOMAS IRVING,

Inspector-Gen. of the Imports and Exports of Great Britain.

“ An account of the true value, taken on an average
 “ of the three years to the 5th of January, 1799, of the
 “ Irish products and manufactures, and of the foreign
 “ merchandize annually imported into Great Britain
 “ from Ireland; likewise an account of the true value
 “ of British products and manufactures, and of foreign
 “ merchandize, exported from Great Britain to Ireland,
 “ on an average of the same period; with the amount
 “ of the excess or balance in favour of either country.

Total Value of Imports into Great Britain from Ireland.	Total Value of Exports from Great Britain to Ireland.	Excess, or Balance of Trade in Favour of Ireland.
£5,612,689.	£3,555,845.	£2,056,844.

MARCH 5, 1799.

THOMAS IRVING,

Inspector-Gen. of the Imports and Exports of Great Britain.

From these accounts contained in Mr. Irving's re-
 turns to the Lords, had Mr. Foster fortunately looked
 into them, he would have seen clearly, that Mr. Irving
 directly distinguishes between the products and manu-
 factures

factures of Britain, and the products of the Colonies ; styling the former, the products and manufactures of Britain ; the latter as they are, not manufactures, but foreign merchandize.

Thus it appears, that stating the balance of trade between the two countries, in the most unfavourable manner to Ireland, there is upon the face of those accounts of Mr. Irving's, from which Mr. Foster made his details, a balance in favour of Ireland of 2,056,844l.

These statements would by no means coincide with Mr. Foster's assertions, and therefore he was under the necessity of making an entire new statement, in order to support his argument ; which he calls accurately detailing from the printed report.

He begins by dividing Mr. Irving's account, No. 4, into three parts instead of two : he first states linen, as the only manufacture ; then he states, in the second instance, raw materials, provisions : *i. e.* beef, butter, pork, bacon, and corn ; and in the third instance he states, articles not the produce or manufacture of Ireland.

This mode of dividing Mr. Irving's account is adopted, for the purpose of stating the article of provisions as raw materials ; in order in the first place, to make a balance against Ireland in the view which he afterwards takes of the trade of the two countries, as it regards manufactures, raw materials, and foreign articles ; for by first stating provisions as raw materials, and then by leaving no article of manufacture to Ireland, except linen, he makes the balance under the head of manufactures, to be against Ireland ; and then by substituting a new name for provisions, *viz.* articles of prime necessity and supply, he would endeavour to persuade us that we confer a high obligation on Britain, by selling her our provisions.

But the fallacy of his statement does not stop there, for he not only deducts the value of provisions, amounting to 2,910,724l. from the manufactures of Ireland,
but

but he divides also Mr. Irving's account, No. 6, into two parts, one of which, he stiles colonial manufactures, to the amount of 970,000*l.* and the other foreign merchandize, to the amount of 498,173*l.* and having deducted from the Irish manufactures, 2,910,724*l.* he adds to the British manufactures, what he calls colonial do. to the amount of 970,000*l.*—*Vide* No. 3, annexed.

Now, let the reader turn to No. 3 annexed, which is a copy of Mr. Irving's account, No. 6, and he will find, that the two sums of colonial do.

of colonial do.	£970,000
and foreign merchandize	498,173

make the total of that account	1,468,173
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and then let him point out, if he can, what are the articles of colonial manufactures, which compose the sum of 970,000*l.* and what the foreign articles composing 498,173*l.* The fact is, and a bare inspection of the account will shew it, that almost the whole of the articles comprized in it, are raw materials, used in our manufacture, or articles of consumption, such as pepper, rice, tea, &c.

But Mr. Foster does not stop there, for having made the balance of manufacture in favour of Britain, by reducing Irish manufactures 2,910,724*l.* and increasing British by 970,000*l.* as I have stated, he goes on to make what he calls a prodigious gain to Britain, on the head of foreign articles, by taking credit a second time for the sum of 970,000*l.* as a part of the amount of 1,468,173*l.* as is shewn above, so that according to his statement, the articles composing this sum of 970,000*l.* are, when it is necessary to increase the amount of British manufactures, added to them, under the name of colonial do. or manufactures, and when it is necessary to swell the quantum of foreign articles, supplied by Britain to Ireland, in order to shew the prodigious gain of the former, then they are again brought back and taken credit for as foreign articles.

To save the reader trouble, and to make the matter more clear, I will class the articles of the account No. 3, under

under certain heads, shewing the nature of them, and their several uses, with the amount in value, under each head.

ARTICLES FOR THE USE OF LINEN MANUFACTURE.

No. 1.	£.
Ashes Pearl, - - - -	16,375
— Pot, - - - -	22,508
Barilla, - - - -	8,635
Flax rough, - - - -	16,960
Hemp rough, - - - -	9,205
Linseed, - - - -	5,462
	79,145

DYING STUFFS.

No. 2.	
Cochineal, - - - -	3,767
Indigo, - - - -	14,400
Logwood, - - - -	4,416
Madder, - - - -	6,202
Redwood, - - - -	2,719
	31,585

RAW MATERIALS.

No. 3.	
Mahogany, - - - -	2,288
Oak Timber, - - - -	676
Wood staves - - - -	32,868
Iron in bars, - - - -	54,700
Raw and thrown silk, - - - -	66,243
Deer skins, in hair, - - - -	6,305
Brimstone - - - -	2,960
Train Oil, - - - -	3,240
Tallow, - - - -	4,267
Tar, - - - -	1,527
Turpentine - - - -	854
Saltpetre, - - - -	9,360
Cotton Wool, - - - -	30,374
Spanish Wool, - - - -	4,959
Mohair, - - - -	2324
	222,945

ARTICLES OF CONSUMPTION.

No. 4.	
Tea, - - - -	367,887
Coffee, - - - -	1,237
Currants, - - - -	1,009
Pepper, - - - -	5,533
	Rice,

Rice,	-	-	-	-	1,103	
Rum,	-	-	-	-	14,893	
Tobacco,	-	-	-	-	165,717	
Beef,	-	-	-	-	982	
						558,361

FOR OUR REFINERIES.

No. 5.						
Sugar,	-	-	-	-	505,716	505,716

MANUFACTURES.

No. 6.						
China Ware,	-	-	-	-	646	
Callicoes,	-	-	-	-	499	
Muslin,	-	-	-	-	1826	
						2,971

DRUGS:

No. 7.						
Saccharum Saturni,	-	-	-	-	1,349	
Succus Liquoritiæ,	-	-	-	-	2,736	4,085

MISCELLANEOUS.

No. 8.	-	-	-	-	63,366	63,366
					£1,468,173	£1,468,173

Having stated the articles of which the account No. 3 is made up, I again say, that it is impossible for any man to point out the articles of manufacture, for which Mr. Foster has taken credit to the amount of £970,000, under the head of colonial manufactures; I therefore beg leave to say that this sum ought not to have been credited to Britain under this head.

But Mr. Foster states, that he includes in this sum, all East India and Colonial produce; now I ask how is it that he can take upon him to give credit to Britain for the produce of the East and West Indies, including the article of tea, to the amount of £367,887, which is the growth and produce of China, and not of any British colony, and at the same time, deny to Ireland credit for her provisions, how does he distinguish between their articles of consumption, such as tea, coffee, currants, pepper, rum, tobacco, and our articles of beef, pork, bacon, and butter; between their rice and our corn; can he argue that tea, an article of consumption,

consumption, the produce of China, is a manufacture of Britain, and that beef, pork, butter, &c. are not manufactures of Ireland ; but he says, that if the articles in the account, No. 3, are not manufactures actually, they may be deemed so, on account of the employ of labour in the colony, and in the shipping : Is there no labour in the various processes of curing provisions ? Is there no labour in agriculture, in the raising of corn, or in converting it into flour, oatmeal, malt, &c. Or is there no use of shipping in sending corn or provisions to Britain ?

Mr. Foster insists peremptorily, that the only article of manufacture exported from Ireland, is linen, and he states provisions, as a raw material, and this is done for the purpose of making a balance upon the article of manufacture exported in favour of Britain, which he could not do, even by the addition of the 970,000*l.* of colonial produce, which he had no right to introduce ; if any man can doubt for a moment, whether beef, butter, pork, bacon, and corn, are manufactures, let him first advert to Mr. Foster in page 106, where he is stating Mr. Adam Smith's opinion that the Union of Scotland did not promote the trade or manufacture of that country, he there quotes Mr. Smith's words in 1775, viz. " of all commercial advantages which Scotland has derived from the Union, the rise in the price of cattle is perhaps the greatest," on which Mr. Foster makes this remark—" The live cattle, on which we have laid duties, to check their export." Now, for which reason, should we check their export ? Why because we looked upon live cattle as a raw material, the exporting of which deprived Ireland of the numerous advantages arising from the slaughtering and manufacturing of them ; and then let him take into his consideration, the processes necessary to be gone through, and the number of persons and trades employed in consequence of the making and exporting of butter, the slaughtering and making up, and exporting of beef,

F

pork,

pork, and bacon; I shall enumerate a few of them; the importing of salt, staves, and iron, the manufacturing of hoops and casks; the persons employed in salting and curing the beef, pork and bacon; and in making and salting the butter; the making them up in casks, the coopering of the casks; the tanning and dressing the hides; the working up the leather in all the branches of trade; in which it is employed; the making of soap and candles of the tallow; the working of the horns and hoops to their proper uses, &c. the raising of corn, ploughing, sowing, reaping, stacking, threshing, grinding, making into flour, meal or malt, into bread, biscuit, &c. or the exporting of it; all which, and many other circumstances not stated, are fully sufficient to convince any man, not only that provisions are manufactures in themselves, but that many other manufactures depend upon them.

Thus we see what Mr. Foster calls accurately detailing his statements, from the printed accounts of Mr. Irving, which fortunately fell into his hands; Mr. Irving states the amount of the value of English and Irish products and manufactures, imported into and exported from each country, and makes a great balance in favour of Ireland; Mr. Foster, by cutting off at once above one half of the account, makes a small balance in favour of Britain.

Mr. Irving states our provisions as manufactures, and makes them a part of that balance; Mr. Foster makes our provisions raw materials. Mr. Irving states the produce of the East and West Indies as foreign merchandize; Mr. Foster styles them by the name of colonial manufactures: and having cut off above one half of our own manufactures, he adds these to the amount of British, in order to give a balance in favour of Britain in the article of manufactures.

Mr. Irving supposes that Ireland has some advantage, by drawing from England annually no less a sum than 2,910,724*l.* by the sale of its provisions; Mr. Foster,
by

by ingeniously changing the names of things, and converting our provisions into raw materials, and new christening them, by the name of articles of prime necessity, would persuade us that we were not reaping an advantage by the bringing into this country annually 2,910,724*l.* but on the contrary, conferring an high obligation on Britain, by permitting her to purchase our provisions to such an amount. A man would really be led to imagine, from Mr. Foster's mode of stating this argument, that Ireland made a present of these articles of prime necessity to England, and that she never could do without them.† Mr. Foster may have forgotten, but I believe the landed gentlemen and the graziers of Ireland do not forget, that it is but a very few years since this country was allowed the liberty of conferring this obligation on England, the sending our provisions there; and yet that country existed without them: and the consequence of that liberty has been, the raising the prices of the produce of our lands, to treble of what they were before; bringing into Ireland in ready money annually, the immense sum of 2,910,224*l.* enriching the merchant, highly increasing the profits of the tenant, and exceedingly adding to the income of the landed gentlemen, and the general wealth of the kingdom.

Mr. Irving states every breach of trade by its proper name, and takes credit for it, under its own proper head; Mr. Foster gives new names to things, and takes credit for them, just as it suits the convenience of his arguments.

Upon the whole, I think I have shewn, that Mr. Foster's statements of the trade and intercourse between Great Britain and Ireland, are neither fair in themselves, nor truly detailed from Mr. Irving's printed accounts.

And now as I think it highly necessary that the people, of this country should be made acquainted with the

† *Note*, It appears from Lord Auckland's speech, page 53, that the supply of beef which we send to England, including that for the navy, is less than one third of what is annually sold in Smithfield, London.

real state of their trade with all nations, I shall give a statement of the import and export trade of Ireland with all the world ; her trade with Great Britain singly, and with Great Britain and her colonies : shewing what proportion of her commerce she carries on with Great Britain, what with the colonies, and what with Great Britain and the colonies, and what with the rest of the world, on a seven year's average ; taken from the custom-house books of Ireland, and valued according to the old custom-house rates.

The exports from Ireland to all the world, for seven years, to Lady-day 1797, is valued at	-	£34,394,899
The average of each year amounts to	-	4,913,557
Seven years average export to Great Britain alone	-	3,909,946
Seven years average export to all the rest of the world		1,003,611

From this account it appears, that the exports from Ireland to Great Britain alone, amounts to 4-5ths of her whole exports.

The imports into Ireland from all the world, for seven years, to Lady-day 1797, are valued at	-	£29,075,176
The average of each year amounts to	-	4,153,596
Seven years average import from Great Britain alone		2,901,850
Seven years average import from the rest of the world		1,251,746

This account shews that Ireland imports from Great Britain 3-4ths of her whole imports.

Seven years exports from Ireland to Britain	-	£27,369,627
Seven years imports from Britain into Ireland	-	20,312,956
Balance	-	7,056,671
Seven years average exports from Ireland to Britain		£3,909,946
Seven years average imports from Britain into Ireland		2,901,850
Yearly average balance	-	1,008,096

By this account we see the balance in favour of Ireland.

Seven

Seven years exports from Ireland to the British colonies	£2,274,251
Seven years imports into Ireland from British colonies	1,462,217
Balance in favour of Ireland	812,034
Seven years average exports from Ireland to British colonies	£324,893
Seven years average imports into Ireland from British colonies	208,888
Yearly balance in favour of Ireland	116,005

Thus we see that there is yearly a balance against the colonies of 116,005l. in favour of Ireland.

Seven years exports from Ireland to Britain and her colonies	£29,643,878
Seven years imports from Britain and her colonies into Ireland.	21,771,271
Balance in favour of Ireland	7,872,607
Seven years average exports from Ireland to Britain and her colonies	£4,234,839
Seven years average imports from Britain and her colonies into Ireland	3,110,181
Yearly balance in favour of Ireland	1,124,658

From this account it appears, that upon a comparison of the trade between Ireland and Great Britain and her colonies, the balance is annually 1,124,658l. in favour of Ireland.

Seven years average export from Ireland to the whole world	£4,913,557
Seven years average export from Ireland to Britain and her colonies	4,234,839
Seven years average export from Ireland to the rest of the world	678,718
Seven years average import into Ireland from all the world	£4,153,596
Seven	

Seven years average import into Ireland from Britain and her colonies	- - -	3,110,181
Seven years average import into Ireland from the rest of the world	- - -	1,043,415
Seven years average export to all the world, except Britain and her colonies	- - -	678,718
Yearly balance against Ireland	- - -	364,697

Upon the whole of these accounts it appears, that of the whole export trade of Ireland, 6-7ths is with Great Britain and her colonies; and that the balance of trade with each is in favour of Ireland; whereas in the other seventh the balance is against Ireland. And that in the import trade of Ireland, 3-4ths of it is with Great Britain and her colonies; and with each the balance is in favour of Ireland; whereas in the other fourth the balance is against her.

This being the state of the general trade of Ireland with all the world, it must strike every man who reads it, that her prosperity and her wealth depend entirely upon her intercourse and connexion with Great Britain; and it is peculiarly necessary, in times like the present, that the people of this country should know this great truth, and that they should be made acquainted, and properly impressed, with the liberality of the British legislature to them, both in their commerce and manufactures, and the great and important advantages which they have derived therefrom; and I think this cannot be done in stronger words than those used by Mr. Foster, in 1785. In page 110 of Woodfall's debates, he says, "Britain imports annually from us, 2,500,000 of our products, all, or very nearly all, duty free, and covenants never to lay a duty on them. We import about 1,000,000 of her's, and raise a revenue on almost every article of it, and reserve the power of continuing that revenue. She exports to us salt for our fisheries, and provisions; Hops, which we cannot grow; Coals, which we cannot raise; Tin, which we have not, and Bark which we cannot get elsewhere; and

and all these without reserving any duty, or a power to impose any on them; though her own subjects pay 2s. 3d. or 4s. a chaldron for her own Coals sent coast-ways, and in London 7s."

Again, page 193, he states thus; "the gentleman (viz. Mr. Grattan,) says England is as dependant on Ireland, as Ireland is on England, he instances the cotton and other yarn of Ireland. What call cotton yarn a fabrick of Ireland, and a export to Britain. It is a mistake of his expression, he cannot be so ignorant of our manufactures. Let us look into the wants Britain supplies. I will take coals first."

"Do you think it an object of no consequence to receive coals from England for ever, duty free, while the duty on coals in England, brought from one of her own ports to another, is very high. I remember when I proposed a shilling a ton on the importation of coals into Dublin only, in order to raise a fund for extending and beautifying the city, it met with great opposition, I was abused in all the news-papers; yet, now England may raise four times that sum upon the export of her coals, which will fall upon the consumer, and raise a revenue for her advantage; nay, were she even to raise the revenue on them, to you, that she does on her own coast carriage, what would become of you? you have not Irish coals, if the present bounty of 2s. a ton to Dublin, added to 1s. 8d. duty on British, which operates as 3s. 8d. in favour of Irish coal, will not bring them what will you do? because no carriage can be so cheap to you, as that across the channel."

"Rock-salt is the next, where will you get it?"

"As to the tanner's trade, where will you get bark? from no place in the world except England, we know that it would not bear the freight from any other, and if England was to prohibit the export of it, that trade must be at an end; and we must not forget that the British manufacturers of leather, have already complained, that by getting bark from Wales, we are enabled to work on as good terms as England."

"Let

“ Let him look to hops ; will this country grow them ? On the other hand, what wants do we supply for England ? Wool and linen yarn, to our own great advantage ; but it is in vain to proceed ; the House must see that we are talking of a subject, not yet understood ; when known, and Ireland unprejudiced, and in her calm reason, will never reject the many blessings it holds out to her trade ; it gives wealth and security, which I trust will never be refused, from a wild imagination of Utopian republics, commonwealths, monarchies, God knows what.”

I now refer the reader to the account, marked No. 15, in Mr. Irving's returns, and annexed to this work, No. 8, it will appear from this account, that on an average of four years to 1799, we exported from Ireland to Britain, of our products and manufactures to the amount of 5,510,825*l.* annually, and that we imported into Ireland, upon the same average of the products and manufactures of Britain, 2,087,672*l.* leaving a balance in favour of this country, of 3,425,153*l.* and it appears further from the account, No. 2, that of the sum of 2,087,672*l.* so exported to Ireland, no less a sum than 447,000*l.* consisted of articles of the nature of raw materials, such as Allum, Tanner's Bark, Coals, Hops, Rock-salt, &c. many of which are essential to the manufactures of Ireland.

From the account, No. 9, it further appears, that the total value of the exports from Ireland into Britain, amounted to 5,612,000*l.* and that the imports from Britain into Ireland were only 3,555,000*l.* including in both cases foreign merchandize imported through the medium of the one country into the other, and that there was of course a clear balance in favour of Ireland of 2,056,000*l.*

Now we not only gain this great balance upon the whole result of our dealings with Great Britain, but if we examine minutely the account, No. 1, we shall find that our exports consist but of a few great articles, for
which

which we could find a market in no other part of the world, that I know of, to any extent.

Mr. Foster acknowledges the value of the market which Britain affords us for our linens, but he denies that the prosperity and increase of that manufacture, is owing to the duties imposed by Britain on foreign linens, or to the bounty given by Britain on the export of Irish linen, or that it depends at all upon the British Parliament, and asserts, that it owes its present flourishing state, to the fostering care of the Irish Parliament.

I shall decline entering into this argument at large, it will be sufficient to consider matters as they are; although were I to deliver an opinion upon the subject, I should not hesitate to say, that both the duty on foreign linen, and also the bounty on the export of Irish linen from Britain, must have essentially contributed to the increase and prosperity of our manufacture.

That a heavy duty on foreign linens, amounting at present on an average to 36l. 10s. per cent. on the rated value, and in the lowest instance to 33l. 6s. 8d. per cent. must have a very considerable effect towards securing the English market to Irish linens against a rival commodity, appears to me to be self evident.

If foreign linens with such a duty on them, can find their way into the British market, in opposition to the Irish, can there be a doubt, that the Irish would have been driven out if these duties had not been imposed, and we ought strongly to acknowledge the kindness of England, in laying on these duties; in order to give us a preference in her market: 1. Because it is a notorious fact, that by her doing so, she has injured the sale of her own woollen manufactures, in the foreign markets; duties having been laid upon them, in return for those imposed upon foreign linens. And 2. Because it is clear, that by her imposing these duties, she consumes not only the quantity of foreign linen she uses, at 36l. 10s. per cent. higher than she would do, was there no duty on them; but also that she consumes

near 30,000,000 yards of Irish linen, at such advanced price as the foreign linen could afford to undersell them by, which in this case appears to be 36l. 10s. per cent.; which upon about 41,000,000 of yards, the quantity of foreign and Irish linen consumed in Britain, valuing the linen at 1s. 8d. a yard, will amount to no less a sum than 1,184,333l. a year; to which is to be added 29,232l. the bounty paid on export, total 1,213,565l. which England does now actually pay, for the encouragement of the Irish linen manufacture.

Let us now consider what has been the operation of these high duties upon foreign linens; which I shall endeavour to shew, from a comparative view of the import and consumption of Irish and foreign linen in Britain, in the year 1785 and 1798.

I have heard the consumption of linen in England, estimated at 65,000,000 of yards annually; and as it is immaterial whether this estimate be right or wrong, in this case, as the comparison is to be made between the Irish and the foreign linens, I shall assume that this calculation is a true one.

		Yards.
Total quantity of linen consumed in 1785	-	65,000,000
Ireland imported of that quantity	21,000,000	
Of which was re-exported	2,500,000	
Remained for consumption	-	18,500,000
And foreign countries imported	27,000,000	
Of which was re-exported	8,000,000	
Remained for consumption	-	19,000,000
Of course Britain supplied	-	27,500,000
Consumption of England in 1798	-	65,000,000
Ireland imported of that quantity	35,300,610	
Of which was re-exported	6,429,476	
Remained for consumption	-	28,871,134
Foreign countries imported	14,763,014	
Of which was re-exported	3,014,850	
Remained for consumption	-	11,748,164
Of course Britain supplied	-	24,380,702
		65,000,000

From this statement it appears, that the quantity of foreign linen exported from Britain in 1785, was	Yards. 8,000,000
That the quantity of Irish was	2,500,000
Excess of foreign	5,500,000
That the quantity of Irish exported from Britain in 1798, was	6,429,476
And of foreign	3,014,850
Excess of Irish	3,414,626
That the quantity of foreign linen consumed in England, in 1785, was	19,000,000
And of Irish	18,500,000
Excess of foreign	500,000
That the quantity of Irish consumed in 1798, was	28,871,134
And of foreign	11,748,164
Excess of Irish	17,122,970
That Ireland imported for consumption into England, in 1798	28,871,134
And in 1785, she imported only	18,500,000
Increase	10,371,134
That foreign countries imported into England for consumption, in 1785	19,000,000
And in 1798, only	11,748,164
Decrease	7,251,836
That Ireland imported into Britain for re-exportation, in 1798	6,429,476
And in 1785 only	2,500,000
Increase	3,929,476
That foreign countries imported into England for re-exportation, in 1785	8,000,000
And in 1798 only	3,014,626
Decrease	4,985,374
The statement here given is made upon single years ; it would be much stronger, were it made upon the average of ten years, given by Mr. Irving in the account No. 8, for according to that account, the average quantity of linen exported from Ireland in ten years, to 1798, was	
And by No. 9, the quantity re-exported was	35,544,607
	5,343,440
Leaving for consumption	30,201,167
	From

From the consideration of these several statements, it is evident, that under the present system of laws, and under the operation of the high duties upon foreign linens, the Irish linens are, in every instance, superseding the foreign in the British markets, and in like manner it should seem, from the progress which our manufacture has made, since the year 1743, when the export bounty in England was granted, that we are equally indebted to that country, for this other instance of her liberality

This progress will best appear by the following table :

An account of the quantity of linen-cloth exported from Ireland, upon an average of seven years, from the year 1715, to the year 1742, the year before the bounty upon export was granted in England, and from thence to the year 1798.

<i>7 Years to</i>	<i>Yards,</i>
1721 - -	2,334,843
1728 - -	4,660,355
1735 - -	4,196,106
1742 - -	6,384,953
1749 - -	7,715,225
1756 - -	11,796,361
1763 - -	14,511,973
1770 - -	17,776,862
1777 - -	20,252,239
1784 - -	20,063,977
1791 - -	32,492,599
1798 - -	41,670,659

If we wanted any further proof of the efficacy of bounty upon our linen manufacture, I would refer the reader to Mr. Foster's speech in 1785, page 110, he there says,

"As to bounties, England almost ruined our manufacture of sail-cloth by bounties on her own to Ireland, in 1750, or thereabouts, when her bounty commenced, we exported more than we imported, and in 1784, we exported none, and imported 180,000 yards."

Surely then, if the bounty on British sail-cloth, could so suddenly annihilate our manufacture, the bounty

bounty received by our linen, on exportation from Britain, must have had considerable influence in promoting the prosperity of that manufacture.

Again, Mr. Foster states, in his printed speech of this year, page 85, "That the bounty commenced in 1743, and operated as 12 per cent. on British, and $6\frac{1}{2}$ per cent. only on Irish linen, the remaining $5\frac{1}{2}$ compensating the charges of freight, commission, &c. from Ireland to Britain, by which unequal encouragement, the export of British rose in 1763, to be equal to that of Irish, since which time, the export of British has so increased our Irish, that the proportion of the bounty is now as 82,935*l.* is to 24,959*l.* if then the difference of $5\frac{1}{2}$ per cent. bounty, in favour of British linen, as opposed to Irish, shall have had the effect here stated, will not $6\frac{1}{2}$ per cent. in favour of Irish, as opposed to foreign linen, produce as great an effect in favour of the Irish,

And here, before I quit this part of the subject, let me draw the reader's attention to this observation, that if Britain, at this day, can supply so great a proportion of her own consumption of linen, as has been herein shewn, and that such a bounty as she gave upon sail-cloth in 1750, or a difference of $5\frac{1}{2}$ per cent. in the bounty of export, shall, in the one instance, annihilate one species of our manufacture, and in the other, give so decided an advantage, in every other species of our linen export from England, can any man say with truth, that this manufacture did not, or does not, in any degree, depend upon the will, the liberality, or the generosity of the British Parliament, God forbid that any consideration should ever induce Britain to try experiments upon this subject, but as such are possible, I join heartily in the sentiments of Mr. Foster, in 1785, page 108—"As the propositions then under consideration, would for ever confirm all the advantages we derive from our linen trade, and bind England from making any law, that can be injurious to
it ;

it; surely, gentlemen, who regard that trade, and whose fortunes and rents depend on its prosperity, will not entertain a moment's doubt about embracing an offer which will secure it."

It appears by the account No. 10, that the total ex-	Yards.
port of linens from Ireland, upon an average of 7	
years to 1798, amounted to	- - - 41,670,659
Of which there was exported to Britain and the Bri-	
tish settlements,	- - - 36,908,574
And to the United States of America,	- - - 3,856,399
And to the rest of the World,	- - - 905,686

So that 7-8ths of our export of linens go to Britain, and the British settlements; where then are we to look for a market for 7-8ths of our linens, if any misfortune should deprive us of the British?

Mr. Foster tells us indeed, in pages 88 and 89, of his speech of this year, "That if our linen was prohibited, to the British ports, it is impossible to foresee what ports we may find, what returns we may get, and in those how much of what she now supplies us with, may be included. We know our linens, beat the German and the Russian in the American market, they are preferred even to the Scotch, and no nation can bring the fabric to the perfection we do, not perhaps so much from superior skill, as from the peculiar fitness of our climate for bleaching, which gives a pleasing whiteness and durability, that no other bleached linen possesses."

"We know," he says, "that Spain and Portugal, consume an immensity not only at home, but in their extended colonies, which their fabricks do not furnish, and which we were beginning to supply. In no place are we protected against German linens, except in Britain, and yet ours is finding its way almost every where."

I refer the reader to the account No. 10, above quoted, and I desire to know where those places are, to which our linens are finding their way, so as to supply the place of the British market; no such places appear to me, upon the face of our accounts, and I am afraid that none such will appear, and of this opinion

was

was Mr. Foster's in 1785, when in answering Mr. Grattan, page 193, he says—

“ Gentlemen seem to undervalue the British markets for our linen, and that if Britain shall discourage their import, they will find vent elsewhere, I would ask them where would they expect to find a market to favour the linens of Ireland? where will they find a market under Heaven for that manufacture, which now brings 2,000,000*l.* annually into the kingdom? Will Portugal take them? Will Spain take them? Will France take them? No; they will not. Will Russia, Germany or Holland take them? They are your professed rivals, and able to undersell you. Where then will you find a market, if England shuts her ports? Will you go to the West Indies? You cannot go to the English colonies, they will be like Britain; there you can have no admittance. The French, Spanish, and Portuguese have shut their ports long since—your only market then is, in the bankrupt States of North America, that have not money to pay their just debts, and many provinces of which, if they had the money, have not perhaps the honesty to do it. This bankrupt country is to give you the market Britain affords.—No, no; cherish the market you have, you will never get so good; she ever exports with bounty for you; and here let me observe the benefits of exporting duty free all our fabrics through her ports, which this settlement secures.”

“ You first found the way for your linens to foreign places, through her ports, by her capital, and extent of dealing; do not refuse the like for your other fabrics, the prosperity of the linen should teach you.”

How are these sentiments of his in 1785, to be reconciled to his opinion in 1799, given in pages 88 and 89, before quoted? Or with his assertions in page 82—
“ That neither the British duties on foreign linens, nor the British bounties on Irish linens, exported from Britain, are causes of the prosperity of our linen trade; and that foreign colony produce could be procured and
paid

paid for, by our linens, and that an extended and very beneficial market might be opened thereby."

I am equally at a loss to reconcile other paragraphs of those two celebrated speeches, for instance, Mr. Foster in 1799, page 77 says,

"We are told in the same glaring parade of general assertion, that this project will give us a full participation of all the extended commerce, and with it of all the wealth of Britain, the greatest and proudest country under Heaven; that she offers a full partnership. Why, sir, this talk might do to people who are ignorant, but let me tell you, and no man can contradict me, that we are as free to trade to all the world, as Britain is at this moment; and that if the minister was to ask me, what benefit he could offer, what trade he could open, what manufactures he could promote, my answer, and I speak it from a firm conviction, would be this—You can give us nothing, and my only request on the part of Ireland is, that you will let us alone."

"I speak not of some trifling articles, which possibly in hunting through the book of rates, might occur on paper, but they are few, if any, and of so little moment, that they are not felt, for it would require a hunt to find them."

In 1785, page 106, Mr. Foster says "Great Britain offers to take us into partnership in her trade, she, an old established country, raised by commerce alone, to a height above any other European power, invites us to partake of the means that raised her to wealth and greatness, to a full and equal share in that trade, which cost her millions to obtain, and will cost her millions to preserve."

In page 192, in answer to Mr. Grattan, he says,

"The Right Hon. Gentleman says we might have foreign trade without entering into this measure, and that England, as to foreign trade, gives us no right which we already have not; as to colony trade, he
says

says she gives us what we had before, on the former conditions that we give her colony products a preference in our market; and therefore, he says, *cannot we remain as we now are.*

“ With respect to the colony trade,” replies Mr. Foster, “ I answer, we hold it *by the gift of Britain* and she *may repeal her act and reassume her monopoly.* As to foreign trade, I have shewn that it is no way affected, except by the preference to be given to British colony goods, against those of foreign colonies, but why does the gentleman allude to Portugal? It is the strongest measure against him: Portugal has presumed to distinguish between the goods of Great Britain and the goods of Ireland, she will not receive the latter, but if this settlement is entered into, all our goods she can have, may go duty free through Britain; the distinction between British and Irish manufacture is lost, as to foreign nations; our goods are made one physically, as well as politically, in respect to foreign, and our union cemented by the freedom of intercourse.”

Mr. Foster says further in page 77, “ What port in the known world can a British ship go to from Britain, that an Irish ship cannot go with the same cargo from Ireland? What article, great or small, can a British ship import into Britain, or Ireland, that an Irish ship cannot import equally into Ireland or Britain? I speak not of the East-India settlements, tho’ Ireland is as free to them, as Britain is. What manufacture can Britain estab-

Mr. Foster in 1785, has himself answered these questions most explicitly, when he said,

“ That we hold these rights by the gift of Britain, and that she may repeal her act, and reassume her monopoly.”

lish, or encourage, which Ireland is not equally free by law to do. If new sources of trade shall be opened by conquest, or by treaty, do they not belong equally, and at the same instant to Ireland?

“ I ask those questions explicitly, and I defy any man to shew an instance.”

In 1799 Mr. Foster, page 87 and 88 in treating of the raw materials furnished to us now by Britain, such as coals, hops, bark, rock-salt, &c. says,

“ Should rash councils, forgetting the advantages of friendly intercourse, attempt to prohibit or clog those articles with duties, which no man in either country deprecates more sincerely than I do, necessity may compel us to search for coal, which exists in Ireland, but which we have never looked for effectually. It would not take many years, with proper and regular application to supply ourselves with bark, nor perhaps with hops; and salt can be got.”

In 1785, page 110, Mr. Foster says as before quoted, “ England imports to us salt for our fisheries and provisions; hops, which you cannot grow; coals, which we cannot raise; tin, which we have not, and bark which we cannot get elsewhere, &c.” Vide before page 39.

And in page 193 and 194, he says: “ Do you think it an object of no consequence to receive coals from England, for ever, duty free, while the duties on coals in England brought from one of her own Ports to another, are very high. England may now raise any sum on the export of her coals, which will fall upon the consumer, and raise a revenue for her advantage.”

“ Rock-salt is the next, where will you get it?”

“ As

“ As to the tanning-trade, where will you get bark? from no place in the world but England, and if she was to prohibit the export of it, that trade must be at an end.”

Let him look to hops; will this country grow them?

I have quoted these last paragraphs from Mr. Foster's speech in 1785, short, as the whole is before inserted in page 39 of this pamphlet.

I have quoted these paragraphs, and opposed them one to the other, just to shew with how much ease Mr. Foster can make the various articles of trade, and raw materials of manufactures, suit his purpose, he can either raise them in Ireland, when he wants them there, for his argument, or shew the utter impossibility of their being ever raised there, when it suits him better. We can have no coals; when it is necessary to shew, that we can have no manufactures, or employment for British capital, for want of fuel; and we can search for coal, which exists in Ireland, and find it, when it suits him to make us independent of England for that article.

In like manner in 1785, rock-salt can be had only from England; in 1799, should rash counsels prevail, rock-salt can be had, but we are not told from whence.

So in 1785, bark for tanning can be had from England alone, and if she withheld it, there must be an end to the tanning trade; in 1799, it would not take many years, by proper and regular application, to supply ourselves with bark.

Hops seem to be a little more problematical, it is only said that the same application might perhaps supply us with hops.

In 1785, Great Britain taking us into partnership in her great trade, would raise us to wealth and greatness; in

in 1799, she has not any thing to give, and an offer of full partnership is idle talk, fit only to amuse the ignorant.

In 1799, Ireland can in despite of Britain, trade to any part of the world, and in any article whatever, that Britain can; but in 1785, we are told that we hold the right of trading to Britain and her colonies, with whom 6-7ths of our trade is carried on, by the gift of Britain, she may repeal her act, and reassume her monopoly.

In 1785, we were advised to cherish the market of Britain, for our linens, we are told we never can get such another, that neither Spain, Portugal, France, Germany, or Holland will take them from us, that England not only takes them for her own consumption, but exports them with bounty, for us, and we are strongly urged not only to continue to send our linens thus through England, but as we have experienced the good effects of it, in respect to them to accept of the offer then made us, and not to refuse the like advantages for our other fabrics.

In 1799, we are told that neither the high duties imposed on foreign linens, nor the bounty paid by England on the export of our linen, are the cause of the prosperity of our manufacture, and that of our linens were prohibited to the British ports, it is impossible to foresee what ports we may find, that we know that Spain and Portugal consume an immensity of linen in their own countries and their settlements, which we may supply; and that as we are not protected any where against German linens, except in England, it is probable our linen will find a market every where.

To what is it that we are to attribute such contradictory opinions and arguments? The explanation I shall leave to my readers; my respect for Mr. Foster must prevent me from forming any conjectures on the occasion.



Mr. IRVING's ACCOUNT, No. 4. APPENDIX, No. 1.

An ACCOUNT of the Value agreeably to the Prices current of the Imports from Ireland into Great Britain, on an Average of the last three Years, distinguishing the principal Articles: And also distinguishing, as far as the same can be done, the Products and Manufactures of Ireland from those Articles which are not the Product or Manufacture of that Kingdom.

Articles the Product and Manufacture of IRELAND.				Articles not the Product and Manufacture of IRELAND.			
Species of Merchandize.	Rated agreeably to the Estimates in the Inspector General's Office.	Rate of real Value agreeably to the Prices current on a Medium of three last years.	Real Value agreeably to the Prices current.	Species of Merchandize.	Rated agreeably to the Estimates in the Inspector General's Office.	Rate of real Value agreeably to the Prices current on a Medium of three years.	Real Value agreeably to the Prices current.
Cattle, cows and oxen	£. 72,517 0 0	£. 6 each	144,450 0 0	Ashes, Pearl,	£. 2,989 0 0	503 per Cwt.	5,467 0 0
— horses	14,425 0 0	£. 10 each	13,610 0 0	— Pot,	1,879 0 0	383 per Cwt.	2,592 0 0
— swine	3,401 0 0	£. 1 10s. each	10,182 0 0	Barilla,	3,911 0 0	£. 2 2s. per Cwt.	14,567 0 0
Copper, ore	2,283 0 0		3,196 0 0	Grocery, Coffee,	3,484 0 0	£. 5 10s. per Cwt.	2,733 0 0
— unwrought	4,041 0 0		4,848 0 0	Sugar, Brown,	1,164 0 0	£. 3 per Cwt.	4,128 0 0
Corn, barley	16,488 0 0	17s. per quarter	17,579 0 0	Tobacco,	1,302 0 0	8d. per lb.	4,629 0 0
— oats	176,049 0 0	14s. per quarter.	205,391 0 0	Wood, Staves,	2,940 0 0	£. 3 per 120	8,862 0 0
— oatmeal	22,510 0 0	7s. 6d. per boll	24,884 0 0	Wool, Cotton,	8,592 0 0	3s. 8d. per lb.	24,548 0 0
— wheat	28,266 0 0	40s. per quarter	35,436 0 0	Miscellaneous articles,	22,810 0 0		34,335 0 0
— flour	2,498 0 0		5,710 0 0				
Feathers for beds	3,287 0 0	£. 8 8s. per cwt.	8,727 0 0		49,071 0 0		101,864 0 0
Flax, rough	1,106 0 0		1,260 0 0				
Hides, ox or cow	22,822 0 0	£. 1 5s. each	66,375 0 0				
Kelp	5,887 0 0	£. 3 10s. per ton	7,462 0 0				
Lard, hogs	5,905 0 0	5d. per lb.	9,758 0 0				
Linen plain shirting and sheeting	1,321,593 0 0	1s. 6d. per yard	2,600,101 0 0				
Other linens	299 0 0		320 0 0				
Provisions { Bacon	66,316 0 0	£. 2 5s. per cwt.	106,056 0 0				
Beef	197,219 0 0	£. 3 15s. per barrel	388,522 0 0				
Butter,	313,704 0 0	£. 3 10s. per cwt.	784,654 0 0				
Pork	338,606 0 0	£. 3 15s. per barrel	674,981 0 0				
Rape and linseed cakes	1,554 0 0		1,964 0 0				
Seeds, rape	6,056 0 0		10,900 0 0				
Skins, calf raw	31,161 0 0	4s. each	43,293 0 0				
Tallow	13,889 0 0	£. 2 10s. per cwt.	32,715 0 0				
Yarn, linen raw	116,210 0 0	2s. 4d. per lb.	243,981 0 0				
— woollen or bay	5,779 0 0		19,760 0 0				
Miscellaneous articles	28,039 0 0		44,710 0 0				
Total of foreign manufactures brought down	2,821,910 0 0		5,510,825 0 0				
	49,071 0 0		101,864 0 0				
Grand total	2,870,981 0 0		5,612,689 0 0				

Signed, THOMAS IRVING,
Inspector-General of Imports and Exports of Great Britain.
21st February, 1799.

Note. The Inspector-General has in obedience to their Lordships commands endeavoured to ascertain with as much accuracy as in his power, the real value of the articles imported from Ireland, on an average of the three last years; and in order that their Lordships may be enabled to judge how far these estimates are justly formed, he has inserted the rate or prices current opposite to each of the principal articles.

Mr. IRVING's ACCOUNT, No. 5. APPENDIX, No. 2.

An ACCOUNT of the rated Value, and of the Value agreeable to the Prices current, of the Produce and Manufacture of Great Britain, exported to Ireland, on an average of the last three Years, distinguishing the principal Articles: And also distinguishing Articles of Manufacture from those Articles which are of the nature of Raw Materials.

MANUFACTURED ARTICLES.			ARTICLES of the NATURE of RAW MATERIALS.		
Species of Merchandize.	Rated or Official Value.	Declared Value, or Value agreeable to the Prices current.	Species of Merchandize.	Rated or Official Value.	Declared Value or Value agreeable to the Prices current.
	£. s. d.			£. s. d.	£. s. d.
Apothecary Ware, - -	4,049 0 0	17,532 0 0	Allum, - - -	4,581 0 0	5,456 0 0
Apparel, Garments, -	10,780 0 0	10,780 0 0	Bark, tanner's, - -	41,305 0 0	90,517 0 0
Beer, - - -	5,241 0 0	10,796 0 0	Coals, Winton measure,	322,583 0 0	152,430 0 0
Brass, wrought, - -	4,529 0 0	11,684 0 0	Culm, Winton measure,	5,227 0 0	3,919 0 0
— Wire, - - -	2,333 0 0	2,333 0 0	Hops, - - -	52,760 0 0	103,520 0 0
Cattle, Horses, - -	5,945 0 0	12,365 0 0	Iron, bar, - - -	4,190 0 0	6,284 0 0
Chariots and Coaches, -	4,816 0 0	18,734 0 0	— pig, - - -	3,164 0 0	3,164 0 0
Colours, for Painters, -	5,653 0 0	5,653 0 0	Lead, - - -	4,729 0 0	7,235 0 0
Copper, wrought, - -	12,218 0 0	14,539 0 0	Oil, train, - - -	2,987 0 0	4,870 0 0
Cottons, manufactured,	59,660 0 0	66,619 0 0	— Vitriol, - - -	4,210 0 0	4,210 0 0
Cyder, - - -	3,337 0 0	3,337 0 0	Salt, rock, - - -	22,532 0 0	22,532 0 0
Fish, cod and ling, -	1,544 0 0	1,544 0 0	— white, - - -	10,875 0 0	10,875 0 0
Herrings, white, - -	70,380 0 0	111,506 0 0	Miscellaneous, - - -	15,720 0 0	32,465 0 0
Glass and Earthen-Ware,	3,310 0 0	14,365 0 0			
— Bottles, - - -	3,665 0 0	4,879 0 0	Total, - - -	493,863 0 0	447,477 0 0
— for Windows, - -	14,831 0 0	45,531 0 0			
Haberdashery, - - -	2,690 0 0	33,544 0 0	Acct. of manufactured	1,095,615 0 0	1,643,195 0 0
Hoops, several sorts, -	2,492 0 0	2,492 0 0	articles brought up, }		
Iron, cast, - - -	6,571 0 0	6,571 0 0			
— wrought, - - -	55,463 0 0	112,589 0 0	Grand Total, - - -	1,989,678 0 0	2,287,672 0 0
Leather, tanned, - -	10,382 0 0	39,763 0 0			
Linens, kentings, - -	4,673 0 0	4,673 0 0			
— Lawns, - - -	4,004 0 0	4,004 0 0			
— Sail-cloth, - - -	11,782 0 0	8,836 0 0			
Plate, wrought, silver, -	3,570 0 0	3,570 0 0			
Provisions, cheese, - -	5,272 0 0	10,965 0 0			
Quilting, - - -	22,889 0 0	22,889 0 0			
Silk, wrought, - - -	7,357 0 0	15,670 0 0			
— sewing, - - -	6,053 0 0	9,321 0 0			
Soap, hard, - - -	305 0 0	328 0 0			
— soft, - - -	1,573 0 0	1,573 0 0			
Stationary, - - -	6,167 0 0	6,167 0 0			
Stockings, thread, - -	38,648 0 0	38,648 0 0			
Stones, slate, - - -	4,401 0 0	5,237 0 0			
Sugar, refined, - - -	12,724 0 0	18,104 0 0			
Woollen goods, - - -	490,101 0 0	686,739 0 0			
Yarn, cotton, - - -	56,022 0 0	36,022 0 0			
Miscellaneous, - - -	121,185 0 0	200,273 0 0			
Total - - -	1,095,615 0 0	1,640,195 0 0			

Signed, THOMAS IRVING,
Inspector General of the Imports and
Exports of Great Britain.

21st Feb. 1799.



Note. The real values are obtained from the Declaration of the Merchants, as to the value of familiar Goods exported to other Countries, under the Act of last Session of Parliament, commonly called the Convoy Act.

MR. IRVING'S ACCOUNT, No. 6.—Appendix, No. 3.

An Account of the rated Value, and of the Value agreeable to the Prices current, of the Foreign Merchandize exported from Great Britain to Ireland, on an Average of the last Three Years, distinguishing the principal Articles.

	Rated, or official Value.			Real Value.		
	£.	s.	d.	£.	s.	d.
Ashes, pearl - -	10.328	0	0	16.375	0	0
—, pot - - -	16.883	0	0	22.508	0	0
Barilla - - -	3.279	0	0	8.635	0	0
Brimstone - - -	2.496	0	0	2.960	0	0
China ware - -	646	0	0	646	0	0
Sacharum Saturni	1.124	0	0	1.349	0	0
Succus liquoritiæ -	2.752	0	0	2.736	0	0
Cochineal - - -	3.491	0	0	3.767	0	0
Indigo - - -	12.266	0	0	14.400	0	0
Logwood - - -	1.702	0	0	4.416	0	0
Madder - - -	4.353	0	0	6.282	0	0
Mahogany - - -	3.043	0	0	2.288	0	0
Red wood - - -	2.719	0	0	2.719	0	0
Flax, rough - -	11.105	0	0	16.960	0	0
Coffee - - -	3.286	0	0	1.237	0	0
Currants - - -	844	0	0	1.009	0	0
Pepper - - -	5.533	0	0	5.533	0	0
Rice - - -	1.259	0	0	1.103	0	0
Sugar - - -	398.113	0	0	505.716	0	0
Tea - - -	367.887	0	0	367.887	0	0
Hemp, rough - -	6.570	0	0	9.205	0	0
Iron, bar - - -	35.752	0	0	54.700	0	0
Oil, train - - -	2.146	0	0	3.240	0	0
Callicoes - - -	499	0	0	499	0	0
Muslins - - -	1.826	0	0	1.826	0	0
Beef - - -	493	0	0	982	0	0
Saltpetre - - -	11.268	0	0	9.360	0	0
Seeds, linseed - -	7.309	0	0	5.462	0	0
Silk, Bengal, raw	17.228	0	0	16.565	0	0
— China - - -	3.327	0	0	4.607	0	0
— Italian - - -	3.194	0	0	2.672	0	0
— thrown - - -	52.949	0	0	42.399	0	0
Skins, deer, in hair	3.439	0	0	6.305	0	0
Rum - - -	17.427	0	0	14.893	0	0
Tallow - - -	2.746	0	0	4.267	0	0
Tar - - -	1.737	0	0	1.527	0	0
Tobacco - - -	96.212	0	0	165.717	0	0
Turpentine - - -	797	0	0	854	0	0
Wood, staves, - -	8.210	0	0	32.868	0	0
Timber, oak - - -	644	0	0	676	0	0
Wool, cotton - -	12.458	0	0	30.374	0	0
— Spanish - - -	2.834	0	0	4.959	0	0
Yarn, mohair - -	1.549	0	0	2.324	0	0
Miscellaneous - -	42.244	0	0	63.366	0	0
Total - - -	1.185.861	0	0	1.468.373	0	0

COPY

Signed, THOMAS IRVING,
Inspector General of Exports and Imports of Great Britain.

BRITISH

Mr. IRVING's ACCOUNT, No. 8.

APPENDIX, NO. 4.

An Account of the Quantity of Irish Linens imported into Great Britain, in the last ten years, distinguishing each year.

Years.		Plain Irish Shirting and Sheeting Li- nens.	Irish, above 36 inches wide			Irish, under 36 inches wide		
		Yards.	Ct.	Qrs.	Ells.	Ct.	Qrs.	Ells.
1789	-	30,044,960	1	3	0	24	3	9
1790	-	31,823,622	1	3	23	43	0	29
1791	-	36,232,888	3	0	19	34	3	24
1792	-	38,142,248	0	2	13	107	3	25
1793	-	32,518,709	0	2	18	27	1	17
1794	-	38,018,102	0	0	6	29	0	22
1795	-	38,427,559	0	1	26	18	1	20
1796	-	35,067,416	0	1	22	6	0	24
1797	-	39,869,965	0	1	10	111	3	25
1798	-	35,300,610	0	3	14	29	1	3
		355,446,079						
Average	-	35,544,607						

THOMAS IRVING,

Inspector-General's Office,
Custom-House, London,
February 21, 1799.

Inspector-General of the Imports
and Exports of Great Britain
and Ireland, &c.

Mr. IRVING's ACCOUNT, No. 9.—APPENDIX, No. 5.

An Account of the Quantity of Irish Linens exported from Great in the last ten years, distinguishing those Irish Linens upon which a British Bounty was paid on Exportation, together with the Amount of such Bounty in each year.

ENTITLED TO BOUNTY.					NOT ENTITLED TO BOUNTY.				
	Plain Shirting Linen	Sheeting.	Diaper.	Amount of British bounty paid on Irish Linen exported	Plain Irish Linen above bounty.	Checked.	Under 36 inches wide.	Entered at value.	
	<i>Yards.</i>	<i>Yards.</i>	<i>Yards.</i>	<i>l. s. d.</i>			<i>cwt. qrs. ell.</i>	<i>£. s. d.</i>	
1789	3.587.848	59.031	—	21.467 15 4	196.437	—	193 3 9	—	
1790	3.805.459	58.244	9.157	19.588 16 1½	162.770	—	97 1 11	—	
1791	4.736.421	42.451	5.968	30.731 5 2	340.474	714	—	—	
1792	5.598.446	61.403	8.468	36.453 13 3	306.372	—	134 0 7	—	
1793	4.679.911	71.165	6.863	28.627 11 8	235.796	—	20 0 0	—	
1794	6.378.811	49.690	33.392	45.095 12 1	331.358	—	—	15.865 0 0	
1795	7.482.147	68.910	13.262	42.838 15 5	463.733	1003	—	44.146 0 0	
1796	4.045.152	39.185	180	42.602 15 9	88.367	—	8 0 11	30.033 8 0	
1797	3.290.100	12.971	3.490	24.459 12 5	583.026	1188	97 2 9	13.044 1 3	
1798	4.481.165	26.166	1.433	29.232 10 2	1.920.712	—	—	41.150 13 0	

INSPECTOR-GENERAL'S OFFICE,
CUSTOM-HOUSE, LONDON,
Feb. 21, 1799.

THOMAS IRVING,
Inspector-General of the Imports and Exports of Great Britain.



Mr. IRVING's ACCOUNT, No. 12.—APPENDIX, No. 6.

A LIST of the principal Articles of the Produce and Manufacture of Ireland, which in the Year 1792, were favoured in the Duties on Importation from that Kingdom, together with the Rate of Duty on each Article imported from thence; and also, on the like Articles imported from Foreign Countries: likewise, a List of such principal Articles as were in the above Period prohibited from being imported from Foreign Countries, but which might be imported from Ireland.

The Produce of	Ireland.	Other Countries.	The Produce of	Ireland.	Other Countries.
	<i>l. s. d.</i>	<i>l. s. d.</i>		<i>l. s. d.</i>	<i>l. s. d.</i>
Bacon, the hundred weight - -	Free	2 7 0	Diaper tabling, the yard - - -	Free	{ From 0 1 1
Beef - - - - -	Free	Prohibited			{ To 0 4 8
Butter, the hundred weight - -	Free	0 2 6	Towelling and napking, the 120 ells - -	Free	{ From 0 15 5
Cattle - - - - -	Free	Prohibited			{ To 14 7 6
Flax dressed, the hundred weight - -	Free	5 4 6	Plain linen not otherwise { per cent. ad	Free	
Hemp, ditto, ditto, - - - - -	Free	2 4 0	enumerated or described { Valorem -		33 6 8
Ditto, undressed, ditto, - - - - -	Free	0 3 8	Chequered, striped, painted, { per cent. ad	49 10 0	80 4 2
Any sort of flax whatever, or of hemp, the			stained or dyed linen { Valorem -		
produce of Ireland, and all the produc-			Pitch and tar, the last of 12 barrels -	0 11 0	0 12 5
tion thereof, as thread, yarn, and linen,	Free	See Linen	Pork - - - - -	Free	Prohibited
the manufacture of Ireland, imported di-			Rosin, the hundred weight - - -	0 1 6	0 2 3
rectly from thence - - - - -			Sail cloth, the 120 ells - - -	Free	{ From 2 1 9
Hides, viz. cow or ox undressed, the hide	Free	0 0 9			{ To 3 16 1
Iron, viz. unwrought, the ton - - -	1 10 10	2 16 2	Seed, viz. Rape the last - - -	0 1 0	6 12 6
Ditto, slit or hammered into rods, the hun-	{ From 4 5	{ From 0 9 11	Sheep - - - - -	Free	Prohibited
dred weight - - - - -	{ To 9 11	{ To 0 10 3	Skins, viz. Calve, the dozen - - -	Free	0 2 9
Linen, viz. under 22½ inches in breadth	Free	0 16 5	Thread, the pound weight - - -	Free	{ From 0 0 1
the 120 ells - - - - -					{ To 0 2 9
Between 22½ and 31½ ditto, ditto	Free	1 4 7	Wood, viz. Planks, the hundred feet -	0 2 9	1 19 8½
31½ and 36 ditto, ditto - - -	Free	{ From 1 16 11	Yarn, viz. Cotton, the pound weight -	Free	0 0 3
		{ To 3 1 5	Woollen or Bay, the hundred	Free	0 14 8
above 36, ditto, ditto - - -	Free	{ From 3 9 11	weight - - - - -		
		{ To 4 14 5			
Damask tabling, the yard - - -	Free	{ From 0 1 3			
		{ To 0 10 4			

20th February, 1799.

W. SIMS, D. Col.
T. RICHARDSON, Comptr.

Mr. IRVING's ACCOUNT, No. 16.—APPENDIX, No. 7.

A LIST of Articles which in the Year 1792, were favoured on Exportation to Ireland, together with the Rate of Duty to which such Articles were subject, and also the Rate of Drawback and Bounty to which these Articles were entitled on Exportation to that Kingdom, and also to Foreign Countries; likewise a List of such Articles as in the above Period were prohibited from being exported to Foreign Countries, but which might be exported to Ireland.

DUTIES OUTWARDS.				To Ireland.	To foreign Countries.	GOODS PROHIBITED TO FOREIGN COUNTRIES, BUT PERMITTED TO BE EXPORTED TO IRELAND.
				£. s. d.	£. s. d.	
Coal,	Per chaldron, Winton measure	-	-	0 1 2		Coin, Of gold and silver. Tools or Utensils, Used in the cotton or linen manufacture; and also in the woollen, silk, iron, and steel manufactures. Wool Cards, Exceeding four shillings per pair. Corn, When prohibited in Great-Britain, allowed to Ireland, if an embargo be laid on the article in that kingdom.
	To any British plantation in America	-	-	0 0 0	0 2 3	
	To any other place in British ships, the Newcastle chaldron	-	-	0 0 0	0 15 5	
	To ditto in foreign ships, ditto	-	-	0 0 0	1 7 6	
	The ton weight	-	-	0 0 0	0 0 0	
	To any British plantation in America, the ton weight	-	-	0 0 0	0 1 0	
	To any other place in British ships, ditto	-	-	0 0 0	0 5 2	
Gum Arabick } Gum Senegal }	To ditto, in foreign ships, ditto	-	-	0 0 0	0 9 2	MEMORANDUM. Bounties given by Parliament on British ships in the Greenland fishery, allowed for ships from Ireland, Ships of Ireland allowed all the privileges of British ships. N. B. The privileges are very numerous.
	Thirty tons per annum	-	-	0 0 0	1 13 4 0 5 10	
BOUNTIES OUTWARDS.						
Sugar, refined	The bounty of	-	-	1 6 0		
	allowed on the exportation to Ireland, when, on account of the average price, it is discontinued to foreign countries; except the British dominions	-	-	per cwt. in whole loaves and lumps.		
Ditto	Do.	Do.	Do.	0 15 0		
				per cwt. in loaves broken in pieces.		
DRAWBACKS OUTWARDS.						
Silk,	Organzine, or thrown, in the gum, the lb.	-	-	0 6 11	0 6 5	
	Raw, the lb.	-	-	0 2 10	0 2 0	
	Thrown, dyed	-	-	1 2 3	1 1 9	
Tea		-	-	5 per cent.		

FEB. 20, 1799.

T. WILLIMOTT, COL.
J. D. HUME, DEP. COMR.



Mr. IRVING's ACCOUNT, No. 15.

APPENDIX, NO. 8.

An Account of the Value of the Products and Manufactures of Ireland, imported annually into Great Britain, on an Average of the three Years preceding the 5th of January, 1799; and also, an Account of the true Value of the Products and Manufactures of Great Britain exported to Ireland for the same Period, with the Amount of the Excess or Balance in favour of each Country.

	Value of the Products and Manufactures of Ireland imported into Gt. Britain.			Value of the Products and Manufactures of Great Britain exported to Ireland.			Excess or Balance in favour of Ireland.		
	<i>l.</i>	<i>s.</i>	<i>d.</i>	<i>l.</i>	<i>s.</i>	<i>d.</i>	<i>l.</i>	<i>s.</i>	<i>d.</i>
	5,540,825	0	0	2,087,672	0	0	3,423,153	0	0

THOMAS IRVING,

*Inspector-General's Office,
Custom-House, London,
March 5th, 1799.*

Inspector-General of the Imports and Exports of Great Britain.

Mr. IRVING's ACCOUNT, No. 16.—APPENDIX, No. 9.

An Account of the True Value, taken on an Average of the Three Years preceding the 5th of January, 1799, of the Irish Products and Manufactures, and of the Foreign Merchandize annually Imported into Great Britain from Ireland; likewise an Account of the true Value of British Products and Manufactures, and of Foreign Merchandize exported from Great Britain to Ireland on an Average of the same Period, with Amount of the Excess or Balance in favour of either Country.

	Total value of Imports into Great Britain from Ireland.		Total value of Exports from Great Britain to Ireland.		Excess or Balance of Trade in favour of Ireland.	
	<i>l.</i>	<i>s.</i> <i>d.</i>	<i>l.</i>	<i>s.</i> <i>d.</i>	<i>l.</i>	<i>s.</i> <i>d.</i>
	5,612,689	0 0	3,555,845	0 0	2,056,844	0 0

Inspector-General's Office, Custom-House, London,
March 5th, 1799.

THOMAS IRVING.
Inspector-General of Imports and Exports of Great Britain.

A P P E N D I X, No. 10.

An Account of the Number of Yards of Plain Linen exported from Ireland in the last Seven Years, distinguishing the Quantity taken by British Subjects from that taken by others.

Years ending 25th March.	Exports to Great Britain.	To the British Plantations & Settlements.	Total.	Exported to the United States of America.	To Foreign Countries and Settlements.	Total.	Total to all the World.
	Yards.	Yards.	Yards.	Yards.	Yards.	Yards.	Yards.
1792	39,372,174	1,645,352	41,017,526	3,544,252	1,019,889	4,564,141	45,581,667
1793	37,199,928	1,226,504	38,426,432	3,949,485	936,140	4,885,625	43,312,057
1794	38,186,208	803,233	38,989,441	3,450,675	817,648	4,268,323	43,257,764
1795	35,245,643	1,398,377	36,644,020	4,507,812	1,629,008	6,136,820	42,780,840
1796	37,064,297	2,289,625	39,353,922	5,764,565	1,586,886	7,351,451	46,705,373
1797	31,188,229	954,152	32,142,381	4,142,609	274,756	4,417,365	36,559,746
1798	31,284,466	501,839	31,786,305	1,635,396	75,470	1,710,866	33,497,171
	249,540,345	8,819,082	258,360,027	26,994,794	6,339,797	33,334,591	291,694,618
Average	35,648,706	1,259,868	36,908,575	3,856,399	905,685	4,762,084	41,670,659